



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

December 27, 2012

Via E-mail

Mr. Jason Swinford
Chief Executive Officer
Coil Tubing Technology, Inc.
19511 Wied Rd. Suite E
Spring, TX 77388

**Re: Coil Tubing Technology, Inc.
Amendment No. 1 to Registration Statement on Form S-1
Filed December 13, 2012
File No. 333-184443**

Dear Mr. Swinford:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Amendment No. 1 to Registration Statement on Form S-1

Description of Business, page 37

Amendments to Certificate of Incorporation, page 40

1. We note your disclosure concerning the Series A Preferred Stock Cancellation Agreement. You state that “[a]s a result of the cancellation, Holdings has sole voting control over and holds 100% of the outstanding securities of Holdings [emphasis added].” We note similar statements on pages 66, F-11 and II-4. Please revise to clarify, if true, that you – the registrant – hold the outstanding securities of Holdings.

Description of Business Operations, page 41

Tools and Services, page 42

2. We note your response to our prior comment six, and we note that you have added the following language under the subheading “Coiled Tubing Drilling” on page 43: “We cause to be manufactured (i.e., we do not purchase such products off the shelf, but instead have the following tools manufactured by third parties based on our engineering specifications and plans)” It is unclear whether this language also applies to the products listed under the two subheadings that follow, “Thru Tubing Well Maintenance” and “Coiled Tubing Fishing.” Please revise your disclosure to clarify this issue.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Mr. Jason Swinford
Coil Tubing Technology, Inc.
December 27, 2012

You may contact Michael Fay at (202) 551-3812 or John Cannarella at (202) 551-3337 if you have questions regarding comments on the financial statements and related matters. Please contact Norman von Holtzendorff at (202) 551-3237 or me at (202) 551-3611 with any other questions.

Sincerely,

/s/ A.N. Parker

Anne Nguyen Parker
Branch Chief